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Sunday convenience in the particular community. *Commonwealth v. Louisville & Nashville R. Co.*, 80 Ky. 291; *Yonoski v. State*, 79 Ind. 393, 396; *McGatrick v. Wason*, 4 Oh. St. 566, 573. Hence what may not be a necessity in one community at one time, may be consistently held a "necessity" in other communities, or in the same community at other times. Compare *Commonwealth v. Jeandell*, 2 Grant's Cases (Pa.) 506, with *Augusta, etc. R. Co. v. Renz*, 55 Ga. 126, 128; and *State v. Goff*, 20 Ark. 289, with *State v. Turner*, 67 Ind. 595. But if the full benefits of a service can be obtained by week-day activity exclusively, such activity cannot be a Sunday necessity. *Louisville & Nashville R. Co. v. Commonwealth*, 92 Ky. 114, 17 S. W. 274; *Arnheiter v. State*, 115 Ga. 572, 41 S. E. 989. As to a newspaper, however, though all the news of the week can be compressed into one issue, news a day late has lost so great a part of its value that daily news is undeniably a commercial necessity. Still a community may have a different standard of needs for Sundays as compared with week days. *State v. James*, 81 S. C. 197, 200, 62 S. E. 214. Cf. *Commonwealth v. Jeandell, supra*. Thus, since the law expressly forbids commercial activity on Sundays, Sunday newspapers cannot be justified on commercial grounds. And until the present case, Sunday papers have been uniformly held improper. *Smith v. Wilcox*, 24 N. Y. 353; *Handy v. Globe Pub. Co.*, 41 Minn. 188, 42 N. W. 872; *Sentinel Co. v. Meiselbach Motorwagon Co.*, 144 Wis. 224, 128 N. W. 861; *Knapp & Co. v. Culbertson*, 152 Mo. App. 147, 133 S. W. 55. However, the growth of approved Sunday activities and the increase of popular interest in world events furnish other grounds for considering them necessary. Besides, the courts in determining what is a "necessity," have considered not only differences between communities and changing conditions within a community but the general opinion of the public as to legitimate Sabbath occupations. See *State v. James, supra*, at 200; *HARRIS, SUNDAY LAWS*, § 98. Cf. *Edgerton v. State*, 67 Ind. 588. And the fact that repeated prosecution still leaves the Sunday paper a universal factor in American life indicates the approval of public opinion.

TAXATION — INHERITANCE TAX — APPLICATION TO PROPERTY HELD IN TENANCY BY THE ENTIRETY. — A wife conveyed certain realty to a third person, who conveyed forthwith to her husband and herself in fee as tenants by the entirety. The husband dies and his executors petition the probate court for instructions to determine whether his half interest of the property was taxable under the Massachusetts inheritance tax. *Held*, that the property was not taxable. *Palmer v. Mansfield*, 110 N. E. 283 (Mass.).

The New York Court of Appeals, three judges dissenting, has recently reached the opposite conclusion. *Matter of Klatzl*, 216 N. Y. 83. For a criticism of the New York decision see 29 HARV. L. REV. 201. In the present case, however, the preliminary conveyance to a third person avoids technical difficulties involved in the New York case, as to conveyance by the grantor to himself.

TAXATION — PARTICULAR FORMS OF TAXATION — THE INCOME TAX — SIXTEENTH AMENDMENT. — The Tariff Act of 1913 levied a graduated tax on all incomes over \$4,000. The plaintiff, a stockholder in the defendant corporation, brought a bill to enjoin the corporation from complying with the requirements of the act, on the ground that the tax was not authorized by Sixteenth Amendment, and was therefore void as a direct tax levied without apportionment. *Held*, that the tax is constitutional. *Brushaber v. Union Pacific R. R. Co.*, Sup. Ct. Off., No. 146.

For a discussion of the questions involved, see NOTES, p. 536.

TORTS — DEFENSES — RIGHT TO DESTROY PROPERTY AS REASONABLE PROTECTION AGAINST OWNER'S WRONG — KILLING DOG WHO HAD BITTEN